



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Mackinaw Public Library District**

Unit Code: **090/030/10**

County: **TAZEWELL**

Fiscal Year End: **6/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$168,161**

Equalized Assessed Valuation: **\$64,920,094**

Population: **3,008**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$56,317**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$226,009</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$75</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$121,495</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$121,913</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$40</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$41</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>-\$418</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>353.57%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$431,048</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$143</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$115,794</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$164,719</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Macomb Public Public Library District**

Unit Code: **062/040/10** County: **MCDONOUGH**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$381,541**

Equalized Assessed Valuation: **\$123,109,454**

Population: **18,588**

Employees:

Full Time:	<b>4</b>
Part Time:	<b>16</b>
Salaries Paid:	<b>\$141,634</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$163,360</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$361,659</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$301,674</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$19</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$16</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$59,985</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>110.69%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$333,919</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$18</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$311,145</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$22,774</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: Mahomet Public Library District

Unit Code: 010/015/10

County: CHAMPAIGN

Fiscal Year End: 6/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$317,459

Equalized Assessed Valuation: \$145,420,086

Population: 10,113

Employees:

Full Time: 1

Part Time: 10

Salaries Paid: \$142,132

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$788,313	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	\$78	\$34	\$21
Revenue Collected During FY 04:	\$362,161	\$228,170	\$152,785
Expenditures During FY 04:	\$302,935	\$215,262	\$135,348
Per Capita Revenue:	\$36	\$40	\$32
Per Capita Expenditures:	\$30	\$38	\$30
Revenues over (under) Expenditures:	\$59,226	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	279.78%	120.34%	71.36%
Ending Fund Balance for FY 04:	\$847,539	\$234,038	\$99,748
Per Capita Ending Fund Balance:	\$84	\$41	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$	\$40,227	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,833	\$46,777	\$
Total Unrestricted Net Assets:	\$	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$4,070</b>	<b>\$194,524</b>	<b>\$</b>
Per Capita Debt:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.09%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Manhattan Public Library District**

Unit Code: **099/027/10**

County: **WILL**

Fiscal Year End:

**6/30/2004**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$630,723**

Equalized Assessed Valuation:

**\$208,873,771**

Population:

**9,156**

Employees:

Full Time:

**4**

Part Time:

**11**

Salaries Paid:

**\$193,285**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$267,102</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$29</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$393,633</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$375,748</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$43</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$41</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$17,885</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>75.85%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$284,987</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$31</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$139,448</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$305,497</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Manito Public Library District**

Unit Code: **060/035/10**

County: **MASON**

Fiscal Year End: **6/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$162,040**

Equalized Assessed Valuation: **\$70,932,158**

Population: **5,200**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$65,580**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$124,098</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$24</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$144,894</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$137,025</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$28</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$26</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$7,869</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>146.24%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$200,383</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$39</b>	<b>\$41</b>	<b>\$24</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$200,383</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name: Manteno Public Library District

Unit Code: 046/010/10

County: KANKAKEE

Fiscal Year End: 6/30/2004

Accounting Method: Combination

Appropriation or Budget: \$306,000

Equalized Assessed Valuation: \$181,041,395

Population: 9,036

Employees:

Full Time: 1

Part Time: 8

Salaries Paid: \$111,640

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$82,870	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	\$9	\$34	\$21
Revenue Collected During FY 04:	\$323,666	\$228,170	\$152,785
Expenditures During FY 04:	\$377,732	\$215,262	\$135,348
Per Capita Revenue:	\$36	\$40	\$32
Per Capita Expenditures:	\$42	\$38	\$30
Revenues over (under) Expenditures:	-\$54,066	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	7.63%	120.34%	71.36%
Ending Fund Balance for FY 04:	\$28,804	\$234,038	\$99,748
Per Capita Ending Fund Balance:	\$3	\$41	\$24

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$	\$40,227	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,777	\$
Total Unrestricted Net Assets:	\$298,456	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$87,445</b>	<b>\$194,524</b>	<b>\$</b>
Per Capita Debt:	<b>\$10</b>	<b>\$22</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.09%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Maquon Public Library District**

Unit Code: **048/010/10**

County: **KNOX**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$45,000**

Equalized Assessed Valuation: **\$15,891,049**

Population: **1,150**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$18,243**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$31,262</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$27</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$53,229</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$51,166</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$46</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$44</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$2,063</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>65.13%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$33,325</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$29</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000**

#### Local Government Profile

**Unit Name** Marengo Public Library District

**Unit Code:** 063/028/10    **County:** MCHENRY

**Fiscal Year End:** 6/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$485,859

**Equalized Assessed Valuation:** \$309,596,878

**Population:** 12,110

**Employees:**

<b>Full Time:</b>	4
<b>Part Time:</b>	13
<b>Salaries Paid:</b>	\$197,641

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$614,901</b>	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	<b>\$51</b>	\$34	\$21
Revenue Collected During FY 04:	<b>\$365,502</b>	\$228,170	\$152,785
Expenditures During FY 04:	<b>\$434,623</b>	\$215,262	\$135,348
Per Capita Revenue:	<b>\$30</b>	\$40	\$32
Per Capita Expenditures:	<b>\$36</b>	\$38	\$30
Revenues over (under) Expenditures:	<b>-\$69,121</b>	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	<b>125.58%</b>	120.34%	71.36%
Ending Fund Balance for FY 04:	<b>\$545,780</b>	\$234,038	\$99,748
Per Capita Ending Fund Balance:	<b>\$45</b>	\$41	\$24

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$36,118</b>	\$12,543	\$
Total Unreserved Funds:	<b>\$509,662</b>	\$40,227	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$46,777	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$121,943</b>	<b>\$194,524</b>	<b>\$</b>
Per Capita Debt:	<b>\$10</b>	<b>\$22</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.09%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Maroa Public Library District**

Unit Code: **055/040/10**

County: **MACON**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$139,613**

Equalized Assessed Valuation: **\$5,324,563**

Population: **2,538**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$51,884**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$223,576</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$88</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$93,858</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$89,427</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$35</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$4,431</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>254.96%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$228,007</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$90</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$219,039</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$8,968	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$4	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$8,968	\$37	\$
Per Capita Ending Retained Earnings:	\$4	\$	\$



**Fiscal Year 2004**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000**

**Local Government Profile**

**Unit Name** Marrowbone Public Library District

**Unit Code:** 070/010/10

**County:** MOULTRIE

**Fiscal Year End:** 6/30/2004

**Accounting Method:** Cash

**Appropriation or Budget:** \$131,875

**Equalized Assessed Valuation:** \$31,912,372

**Population:** 2,261

**Employees:**

**Full Time:** 2

**Part Time:** 5

**Salaries Paid:** \$47,961

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	\$56,768	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	\$25	\$34	\$21
Revenue Collected During FY 04:	\$143,123	\$228,170	\$152,785
Expenditures During FY 04:	\$138,038	\$215,262	\$135,348
Per Capita Revenue:	\$63	\$40	\$32
Per Capita Expenditures:	\$61	\$38	\$30
Revenues over (under) Expenditures:	\$5,085	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	38.45%	120.34%	71.36%
Ending Fund Balance for FY 04:	\$53,075	\$234,038	\$99,748
Per Capita Ending Fund Balance:	\$23	\$41	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$53,063	\$40,227	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$46,777	\$
Total Unrestricted Net Assets:	\$	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Marshall Area Public Library District**

Unit Code: **012/050/10** County: **CLARK**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$101,400**

Equalized Assessed Valuation: **\$42,936,334**

Population: **4,226**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$4,045</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$1</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$66,926</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$65,997</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$16</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$16</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$929</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>7.54%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$4,974</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$1</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Martinsville Public Library District**

Unit Code: **012/010/10**

County: **CLARK**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$39,094**

Equalized Assessed Valuation: **\$22,783,820**

Population: **2,497**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$23,119**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$26,614</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$11</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$48,325</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$47,197</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$19</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$19</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$1,128</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>58.78%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$27,742</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$11</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$18,848</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Mason City Public Library District**

Unit Code: **060/010/10**

County: **MASON**

Fiscal Year End: **6/30/2004**

Accounting Method: **Combination**

Appropriation or Budget: **\$95,000**

Equalized Assessed Valuation: **\$40,320,740**

Population: **3,431**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$31,765**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>-\$27,955</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>-\$8</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$98,405</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$97,695</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$28</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$710</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>11.13%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$10,875</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$3</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$48,892</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$38,017</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$18,251</b>	<b>\$194,524</b>	<b>\$</b>
Per Capita Debt:	<b>\$5</b>	<b>\$22</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.09%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: Maywood Public Library District

Unit Code: 016/039/10

County: COOK

Fiscal Year End: 6/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,731,490

Equalized Assessed Valuation: \$185,615,737

Population: 27,139

Employees:

Full Time: 9

Part Time: 20

Salaries Paid: \$597,567

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$705,170	\$1,383,084	\$823,874
Per Capita Beginning Fund Balance:	\$26	\$43	\$28
Revenue Collected During FY 04:	\$2,082,177	\$2,461,029	\$1,778,161
Expenditures During FY 04:	\$1,286,342	\$2,240,620	\$1,543,473
Per Capita Revenue:	\$77	\$82	\$61
Per Capita Expenditures:	\$47	\$75	\$57
Revenues over (under) Expenditures:	\$795,835	\$220,409	\$139,792
Ratio of Fund Balance to Expenditures:	4.71%	69.08%	57.68%
Ending Fund Balance for FY 04:	\$60,555	\$1,508,808	\$1,001,972
Per Capita Ending Fund Balance:	\$2	\$50	\$33

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,359	\$
Total Unreserved Funds:	\$	\$92,270	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$237,491	\$
Total Unrestricted Net Assets:	\$63,534	\$1,861,553	\$1,341,290



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$3,835,000**

#### Averages

**\$2,680,946**

#### Medians

**\$814,090**

Per Capita Debt:

**\$141**

**\$74**

**\$30**

General Obligation Debt over EAV:

**2.07%**

**0.28%**

**0.04%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

#### Amounts

**\$**

#### Averages

**\$42**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 04:

**\$**

**\$**

**\$**

Revenue Collected During FY 04:

**\$**

**\$27**

**\$**

Expenditures During FY 04:

**\$**

**\$24**

**\$**

Per Capita Revenue:

**\$**

**\$**

**\$**

Per Capita Expenditures:

**\$**

**\$**

**\$**

Operating Income (loss):

**\$**

**\$3**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**6.65%**

**0.00%**

Ending Retained Earnings for FY 04:

**\$**

**\$104**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$**

**\$**



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name **Mc Cook Public Library District**

Unit Code: **016/057/10**

County: **COOK**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$295,614**

Equalized Assessed Valuation: **\$104,437,350**

Population: **500**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$92,171**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$173,288</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$347</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$207,975</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$206,076</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$416</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$412</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$1,899</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>85.01%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$175,187</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$350</b>	<b>\$41</b>	<b>\$24</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$175,187</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Mc Henry Public Library District**

Unit Code: **063/029/10**

County: **MCHENRY**

Fiscal Year End: **6/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,632,800**

Equalized Assessed Valuation: **\$899,959,531**

Population: **35,293**

Employees:

Full Time: **17**

Part Time: **34**

Salaries Paid: **\$916,161**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,266,049</b>	<b>\$1,383,084</b>	<b>\$823,874</b>
Per Capita Beginning Fund Balance:	<b>\$36</b>	<b>\$43</b>	<b>\$28</b>
Revenue Collected During FY 04:	<b>\$2,627,656</b>	<b>\$2,461,029</b>	<b>\$1,778,161</b>
Expenditures During FY 04:	<b>\$2,289,254</b>	<b>\$2,240,620</b>	<b>\$1,543,473</b>
Per Capita Revenue:	<b>\$74</b>	<b>\$82</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$65</b>	<b>\$75</b>	<b>\$57</b>
Revenues over (under) Expenditures:	<b>\$338,402</b>	<b>\$220,409</b>	<b>\$139,792</b>
Ratio of Fund Balance to Expenditures:	<b>19.21%</b>	<b>69.08%</b>	<b>57.68%</b>
Ending Fund Balance for FY 04:	<b>\$439,666</b>	<b>\$1,508,808</b>	<b>\$1,001,972</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$50</b>	<b>\$33</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$16,359</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$92,270</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$237,491</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,657,592</b>	<b>\$1,861,553</b>	<b>\$1,341,290</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$2,680,946	\$814,090
Per Capita Debt:	\$	\$74	\$30
General Obligation Debt over EAV:	0.00%	0.28%	0.04%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$42	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$27	\$
Expenditures During FY 04:	\$	\$24	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$3	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.65%	0.00%
Ending Retained Earnings for FY 04:	\$	\$104	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Mc Henry-Nunda Public Library District**

Unit Code: **063/030/10** County: **MCHENRY**

Fiscal Year End: **6/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$194,213**

Equalized Assessed Valuation: **\$77,083,388**

Population: **4,266**

Employees:

Full Time:	<b>1</b>
Part Time:	<b>4</b>
Salaries Paid:	<b>\$48,187</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$79,293</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$19</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$124,370</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$109,301</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$26</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$15,069</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>35.08%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$38,345</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$9</b>	<b>\$41</b>	<b>\$24</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$23,840</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$14,505</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000**

#### Local Government Profile

**Unit Name** M-C River Valley Public Library District

**Unit Code:** 069/010/10    **County:** MORGAN

**Fiscal Year End:** 6/30/2004

**Accounting Method:** Cash

**Appropriation or Budget:** \$83,850

**Equalized Assessed Valuation:** \$22,405,961

**Population:** 1,974

**Employees:**

**Full Time:** 2

**Part Time:** 2

**Salaries Paid:** \$24,504

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$26,982</b>	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$34	\$21
Revenue Collected During FY 04:	<b>\$64,607</b>	\$228,170	\$152,785
Expenditures During FY 04:	<b>\$80,899</b>	\$215,262	\$135,348
Per Capita Revenue:	<b>\$33</b>	\$40	\$32
Per Capita Expenditures:	<b>\$41</b>	\$38	\$30
Revenues over (under) Expenditures:	<b>-\$16,292</b>	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	<b>13.21%</b>	120.34%	71.36%
Ending Fund Balance for FY 04:	<b>\$10,690</b>	\$234,038	\$99,748
Per Capita Ending Fund Balance:	<b>\$5</b>	\$41	\$24

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$	\$40,227	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,777	\$
Total Unrestricted Net Assets:	\$	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Mercer Carnegie Public Library District**

Unit Code: **066/010/10** County: **MERCER**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$107,550**

Equalized Assessed Valuation: **\$44,891,726**

Population: **4,949**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$53,054**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$253,109</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$51</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$126,657</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$93,949</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$19</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$32,708</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>304.23%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$285,817</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$58</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$285,817</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Milan-Blackhawk Public Library District**

Unit Code: **081/008/10** County: **ROCK ISLAND**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$182,526**

Equalized Assessed Valuation: **\$135,219,231**

Population: **10,202**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	\$	\$34	\$21
Revenue Collected During FY 04:	\$182,526	\$228,170	\$152,785
Expenditures During FY 04:	\$180,972	\$215,262	\$135,348
Per Capita Revenue:	\$18	\$40	\$32
Per Capita Expenditures:	\$18	\$38	\$30
Revenues over (under) Expenditures:	\$1,554	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	0.86%	120.34%	71.36%
Ending Fund Balance for FY 04:	\$1,554	\$234,038	\$99,748
Per Capita Ending Fund Balance:	\$	\$41	\$24

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$	\$40,227	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,777	\$
Total Unrestricted Net Assets:	\$	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Milford Public Library District**

Unit Code: **038/010/10**

County: **IROQUOIS**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,793**

Equalized Assessed Valuation: **\$35,342,046**

Population: **2,549**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$31,038**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$46,118</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$76,083</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$76,490</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$30</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$30</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>-\$407</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>59.76%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$45,711</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$18</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: Mineral Gold Public Library District

Unit Code: 006/010/10

County: BUREAU

Fiscal Year End:

6/30/2004

Accounting Method:

Cash

Appropriation or Budget:

\$43,300

Equalized Assessed Valuation:

\$11,710,238

Population:

800

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$19,843

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$36,268	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	\$45	\$34	\$21
Revenue Collected During FY 04:	\$36,089	\$228,170	\$152,785
Expenditures During FY 04:	\$38,775	\$215,262	\$135,348
Per Capita Revenue:	\$45	\$40	\$32
Per Capita Expenditures:	\$48	\$38	\$30
Revenues over (under) Expenditures:	-\$2,686	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	86.61%	120.34%	71.36%
Ending Fund Balance for FY 04:	\$33,582	\$234,038	\$99,748
Per Capita Ending Fund Balance:	\$42	\$41	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$	\$40,227	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,777	\$
Total Unrestricted Net Assets:	\$	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name **Mokena Public Library District**

Unit Code: **099/030/10**

County: **WILL**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,380,154**

Equalized Assessed Valuation: **\$501,785,916**

Population: **16,946**

Employees:

Full Time: **6**

Part Time: **28**

Salaries Paid: **\$383,501**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$387,651</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$23</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$814,712</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$764,995</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$48</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$45</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$49,717</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>49.77%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$380,724</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$22</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$408,330</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>-\$65,806</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$2,875,000</b>	<b>\$194,524</b>	<b>\$</b>
Per Capita Debt:	<b>\$170</b>	<b>\$22</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.09%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Moore Memorial Public Library District**

Unit Code: **081/015/10** County: **ROCK ISLAND**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$15,800**

Equalized Assessed Valuation: **\$7,262,632**

Population: **864**

Employees:

Full Time:	<b>1</b>
Part Time:	<b>1</b>
Salaries Paid:	<b>\$3,339</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$859</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$1</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$12,794</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$13,592</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$15</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$16</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>-\$798</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>0.45%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$61</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000**

**Local Government Profile**

**Unit Name** **Morris Area Public Library District**

**Unit Code:** 032/020/10 **County:** GRUNDY

**Fiscal Year End:** 6/30/2004

**Accounting Method:** Combination

**Appropriation or Budget:** \$896,260

**Equalized Assessed Valuation:** \$452,145,068

**Population:** 16,763

**Employees:**

**Full Time:** 4

**Part Time:** 14

**Salaries Paid:** \$293,069

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	<b>\$179,766</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$11</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$704,174</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$677,880</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$42</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$40</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$26,294</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>30.16%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$204,428</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$41</b>	<b>\$24</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$45,984</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$776,821</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Morrison-Mary Wiley Public Library District**

Unit Code: **072/030/10** County: **PEORIA**

Fiscal Year End: **12/31/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$72,599**

Equalized Assessed Valuation: **\$**

Population: **2,800**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$33,775**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$636,663</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$227</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$71,216</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$72,599</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$25</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$26</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>-\$1,383</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>875.05%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$635,280</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$227</b>	<b>\$41</b>	<b>\$24</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$245,018</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$390,262</b>	<b>\$40,227</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name: Morton Public Library District

Unit Code: 090/035/10

County: TAZEWELL

Fiscal Year End: 6/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$580,000

Equalized Assessed Valuation: \$291,597,173

Population: 15,198

Employees:

Full Time: 3

Part Time: 35

Salaries Paid: \$234,748

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$807,274	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	\$53	\$34	\$21
Revenue Collected During FY 04:	\$588,363	\$228,170	\$152,785
Expenditures During FY 04:	\$548,668	\$215,262	\$135,348
Per Capita Revenue:	\$39	\$40	\$32
Per Capita Expenditures:	\$36	\$38	\$30
Revenues over (under) Expenditures:	\$39,695	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	154.37%	120.34%	71.36%
Ending Fund Balance for FY 04:	\$846,969	\$234,038	\$99,748
Per Capita Ending Fund Balance:	\$56	\$41	\$24

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$	\$40,227	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$189,236	\$46,777	\$
Total Unrestricted Net Assets:	\$902,869	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: Moyer Public Library District

Unit Code: 027/020/10

County: Ford

Fiscal Year End:

6/30/2004

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$143,300

Equalized Assessed Valuation:

\$72,082,096

Population:

5,650

Employees:

Full Time:

1

Part Time:

10

Salaries Paid:

\$53,248

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$123,913	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	\$22	\$34	\$21
Revenue Collected During FY 04:	\$158,565	\$228,170	\$152,785
Expenditures During FY 04:	\$132,185	\$215,262	\$135,348
Per Capita Revenue:	\$28	\$40	\$32
Per Capita Expenditures:	\$23	\$38	\$30
Revenues over (under) Expenditures:	\$26,380	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	114.61%	120.34%	71.36%
Ending Fund Balance for FY 04:	\$151,495	\$234,038	\$99,748
Per Capita Ending Fund Balance:	\$27	\$41	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$	\$40,227	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,777	\$
Total Unrestricted Net Assets:	\$151,495	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Mt. Hope-Funks Grove Public Library District**

Unit Code: **064/060/10** County: **MCLEAN**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$191,730**

Equalized Assessed Valuation: **\$35,941,612**

Population: **1,465**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$17,483**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$48,500</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$33</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$90,036</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$93,336</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$61</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$64</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>-\$3,300</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>48.43%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$45,200</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$31</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$45,199</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$160,014</b>	<b>\$194,524</b>	<b>\$</b>
Per Capita Debt:	<b>\$109</b>	<b>\$22</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.09%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name **Mt. Pulaski Public Library District**

Unit Code: **054/010/10**

County: **LOGAN**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$123,649**

Equalized Assessed Valuation: **\$54,074,199**

Population: **3,134**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$59,102**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$103,935</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$33</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$127,206</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$119,102</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$41</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$8,104</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>164.88%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$196,375</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$63</b>	<b>\$41</b>	<b>\$24</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$27,095</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$169,280</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Mt. Zion Public Library District**

Unit Code: **055/050/10**

County: **MACON**

Fiscal Year End:

**6/30/2004**

Accounting Method:

**Cash With Assets**

Appropriation or Budget:

**\$439,480**

Equalized Assessed Valuation:

**\$153,767,553**

Population:

**11,772**

Employees:

Full Time:

**3**

Part Time:

**3**

Salaries Paid:

**\$105,349**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>-\$21,802</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>-\$2</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$322,787</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$334,419</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$27</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$28</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>-\$11,632</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>-10.00%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>-\$33,434</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>-\$3</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$78,194</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$26,930</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$382,117</b>	<b>\$194,524</b>	<b>\$</b>
Per Capita Debt:	<b>\$32</b>	<b>\$22</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.09%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Nancy L. Mc Conathy Public Library District**

Unit Code: **016/077/10** County: **COOK**

Fiscal Year End: **6/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$304,486**

Equalized Assessed Valuation: **\$74,659,484**

Population: **10,704**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>7</b>
Salaries Paid:	<b>\$67,570</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$310,597</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$29</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$398,843</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$213,938</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$20</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$184,905</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>231.61%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$495,502</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$46</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$726,042</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: Neoga Public Library District

Unit Code: 018/010/10

County: CUMBERLAN

Fiscal Year End: 6/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$79,860

Equalized Assessed Valuation: \$31,471,896

Population: 3,060

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$24,169

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$98,360	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	\$32	\$34	\$21
Revenue Collected During FY 04:	\$66,402	\$228,170	\$152,785
Expenditures During FY 04:	\$52,326	\$215,262	\$135,348
Per Capita Revenue:	\$22	\$40	\$32
Per Capita Expenditures:	\$17	\$38	\$30
Revenues over (under) Expenditures:	\$14,076	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	214.88%	120.34%	71.36%
Ending Fund Balance for FY 04:	\$112,436	\$234,038	\$99,748
Per Capita Ending Fund Balance:	\$37	\$41	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$	\$40,227	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,777	\$
Total Unrestricted Net Assets:	\$112,436	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: New Athens Public Library District

Unit Code: 088/005/10

County: ST. CLAIR

Fiscal Year End: 6/30/2004

Accounting Method: Cash With Assets

Appropriation or Budget: \$164,075

Equalized Assessed Valuation: \$44,155,532

Population: 5,000

Employees:

Full Time: 3

Part Time:

Salaries Paid: \$20,261

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$210,294	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	\$42	\$34	\$21
Revenue Collected During FY 04:	\$89,534	\$228,170	\$152,785
Expenditures During FY 04:	\$62,245	\$215,262	\$135,348
Per Capita Revenue:	\$18	\$40	\$32
Per Capita Expenditures:	\$12	\$38	\$30
Revenues over (under) Expenditures:	\$27,289	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	381.69%	120.34%	71.36%
Ending Fund Balance for FY 04:	\$237,583	\$234,038	\$99,748
Per Capita Ending Fund Balance:	\$48	\$41	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$	\$40,227	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,777	\$
Total Unrestricted Net Assets:	\$237,583	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **New Lenox Public Library District**

Unit Code: **099/035/10** County: **WILL**

Fiscal Year End: **6/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,965,983**

Equalized Assessed Valuation: **\$721,855,616**

Population: **32,781**

Employees:

Full Time:	<b>15</b>
Part Time:	<b>18</b>
Salaries Paid:	<b>\$738,196</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$1,304,644</b>	<b>\$1,383,084</b>	<b>\$823,874</b>
Per Capita Beginning Fund Balance:	<b>\$40</b>	<b>\$43</b>	<b>\$28</b>
Revenue Collected During FY 04:	<b>\$1,008,310</b>	<b>\$2,461,029</b>	<b>\$1,778,161</b>
Expenditures During FY 04:	<b>\$1,281,167</b>	<b>\$2,240,620</b>	<b>\$1,543,473</b>
Per Capita Revenue:	<b>\$31</b>	<b>\$82</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$39</b>	<b>\$75</b>	<b>\$57</b>
Revenues over (under) Expenditures:	<b>-\$272,857</b>	<b>\$220,409</b>	<b>\$139,792</b>
Ratio of Fund Balance to Expenditures:	<b>81.92%</b>	<b>69.08%</b>	<b>57.68%</b>
Ending Fund Balance for FY 04:	<b>\$1,049,582</b>	<b>\$1,508,808</b>	<b>\$1,001,972</b>
Per Capita Ending Fund Balance:	<b>\$32</b>	<b>\$50</b>	<b>\$33</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$16,359</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$92,270</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$237,491</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$6,651,475</b>	<b>\$1,861,553</b>	<b>\$1,341,290</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$10,350,000**

#### Averages

**\$2,680,946**

#### Medians

**\$814,090**

Per Capita Debt:

**\$316**

**\$74**

**\$30**

General Obligation Debt over EAV:

**1.43%**

**0.28%**

**0.04%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

**\$**

**\$42**

**\$**

Per Capita Beginning Retained Earnings for FY 04:

**\$**

**\$**

**\$**

Revenue Collected During FY 04:

**\$**

**\$27**

**\$**

Expenditures During FY 04:

**\$**

**\$24**

**\$**

Per Capita Revenue:

**\$**

**\$**

**\$**

Per Capita Expenditures:

**\$**

**\$**

**\$**

Operating Income (loss):

**\$**

**\$3**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**6.65%**

**0.00%**

Ending Retained Earnings for FY 04:

**\$**

**\$104**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$**

**\$**



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: New Windsor Public Library District

Unit Code: 066/015/10

County: MERCER

Fiscal Year End: 6/30/2004

Accounting Method: Cash

Appropriation or Budget: \$27,834

Equalized Assessed Valuation: \$12,029,533

Population: 1,267

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$14,620

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$14,067	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	\$11	\$34	\$21
Revenue Collected During FY 04:	\$28,204	\$228,170	\$152,785
Expenditures During FY 04:	\$27,834	\$215,262	\$135,348
Per Capita Revenue:	\$22	\$40	\$32
Per Capita Expenditures:	\$22	\$38	\$30
Revenues over (under) Expenditures:	\$370	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	51.87%	120.34%	71.36%
Ending Fund Balance for FY 04:	\$14,437	\$234,038	\$99,748
Per Capita Ending Fund Balance:	\$11	\$41	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$	\$40,227	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,777	\$
Total Unrestricted Net Assets:	\$	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Newton Public Library District**

Unit Code: **040/010/10**

County: **JASPER**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$242,250**

Equalized Assessed Valuation: **\$157,489,721**

Population: **4,852**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$37,323**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	\$	\$34	\$21
Revenue Collected During FY 04:	\$160,040	\$228,170	\$152,785
Expenditures During FY 04:	\$152,328	\$215,262	\$135,348
Per Capita Revenue:	\$33	\$40	\$32
Per Capita Expenditures:	\$31	\$38	\$30
Revenues over (under) Expenditures:	\$7,712	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	13.61%	120.34%	71.36%
Ending Fund Balance for FY 04:	\$20,726	\$234,038	\$99,748
Per Capita Ending Fund Balance:	\$4	\$41	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$20,726	\$40,227	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$46,777	\$
Total Unrestricted Net Assets:	\$	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

**Unit Name:** Niles Public Library District

**Unit Code:** 016/060/10      **County:** COOK

**Fiscal Year End:** 6/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$9,503,600

**Equalized Assessed Valuation:** \$1,375,427,364

**Population:** 58,218

**Employees:**

Full Time:	42
Part Time:	49
Salaries Paid:	\$2,094,209

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$572,005	\$1,383,084	\$823,874
Per Capita Beginning Fund Balance:	\$10	\$43	\$28
Revenue Collected During FY 04:	\$3,530,518	\$2,461,029	\$1,778,161
Expenditures During FY 04:	\$3,343,070	\$2,240,620	\$1,543,473
Per Capita Revenue:	\$61	\$82	\$61
Per Capita Expenditures:	\$57	\$75	\$57
Revenues over (under) Expenditures:	\$187,448	\$220,409	\$139,792
Ratio of Fund Balance to Expenditures:	25.05%	69.08%	57.68%
Ending Fund Balance for FY 04:	\$837,575	\$1,508,808	\$1,001,972
Per Capita Ending Fund Balance:	\$14	\$50	\$33

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,359	\$
Total Unreserved Funds:	\$	\$92,270	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$929,006	\$237,491	\$
Total Unrestricted Net Assets:	\$4,149,706	\$1,861,553	\$1,341,290



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$7,028,677</b>	<b>\$2,680,946</b>	<b>\$814,090</b>
Per Capita Debt:	<b>\$121</b>	<b>\$74</b>	<b>\$30</b>
General Obligation Debt over EAV:	<b>0.51%</b>	<b>0.28%</b>	<b>0.04%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	<b>\$42</b>	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	<b>\$</b>	\$
Revenue Collected During FY 04:	\$	<b>\$27</b>	\$
Expenditures During FY 04:	\$	<b>\$24</b>	\$
Per Capita Revenue:	\$	<b>\$</b>	\$
Per Capita Expenditures:	\$	<b>\$</b>	\$
Operating Income (loss):	\$	<b>\$3</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>6.65%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	\$	<b>\$104</b>	\$
Per Capita Ending Retained Earnings:	\$	<b>\$</b>	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name: Nippersink Public Library District

Unit Code: 063/040/10

County: MCHENRY

Fiscal Year End: 6/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$691,453

Equalized Assessed Valuation: \$281,555,104

Population: 8,931

Employees:

Full Time: 2

Part Time: 9

Salaries Paid: \$189,125

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$221,777	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	\$25	\$34	\$21
Revenue Collected During FY 04:	\$382,835	\$228,170	\$152,785
Expenditures During FY 04:	\$387,050	\$215,262	\$135,348
Per Capita Revenue:	\$43	\$40	\$32
Per Capita Expenditures:	\$43	\$38	\$30
Revenues over (under) Expenditures:	-\$4,215	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	21.97%	120.34%	71.36%
Ending Fund Balance for FY 04:	\$85,049	\$234,038	\$99,748
Per Capita Ending Fund Balance:	\$10	\$41	\$24

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$	\$40,227	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,164	\$46,777	\$
Total Unrestricted Net Assets:	\$5,000	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$255,000</b>	<b>\$194,524</b>	<b>\$</b>
Per Capita Debt:	<b>\$29</b>	<b>\$22</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.09%</b>	<b>0.09%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000**

#### Local Government Profile

**Unit Name** Norris City Memorial Public Library District

**Unit Code:** 097/010/10    **County:** WHITE

**Fiscal Year End:** 6/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$196,000

**Equalized Assessed Valuation:** \$28,493,681

**Population:** 5,064

**Employees:**

<b>Full Time:</b>	2
<b>Part Time:</b>	1
<b>Salaries Paid:</b>	\$47,848

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$524,132</b>	\$182,781	\$84,698
Per Capita Beginning Fund Balance:	<b>\$104</b>	\$34	\$21
Revenue Collected During FY 04:	<b>\$94,192</b>	\$228,170	\$152,785
Expenditures During FY 04:	<b>\$114,898</b>	\$215,262	\$135,348
Per Capita Revenue:	<b>\$19</b>	\$40	\$32
Per Capita Expenditures:	<b>\$23</b>	\$38	\$30
Revenues over (under) Expenditures:	<b>-\$20,706</b>	\$12,908	\$4,381
Ratio of Fund Balance to Expenditures:	<b>480.64%</b>	120.34%	71.36%
Ending Fund Balance for FY 04:	<b>\$552,243</b>	\$234,038	\$99,748
Per Capita Ending Fund Balance:	<b>\$109</b>	\$41	\$24

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,543	\$
Total Unreserved Funds:	\$	\$40,227	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$418,735</b>	\$46,777	\$
Total Unrestricted Net Assets:	<b>\$133,508</b>	\$164,440	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name: **North Riverside Public Library District**

Unit Code: **016/063/10** County: **COOK**

Fiscal Year End: **6/30/2004**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$914,300**

Equalized Assessed Valuation: **\$253,359,772**

Population: **6,568**

Employees:

Full Time:	<b>4</b>
Part Time:	<b>15</b>
Salaries Paid:	<b>\$271,577</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$265,272</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$40</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$676,098</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$615,912</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$103</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$94</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$60,186</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>52.84%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$325,458</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$50</b>	<b>\$41</b>	<b>\$24</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$875,119</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$2,400,000</b>	<b>\$194,524</b>	<b>\$</b>
Per Capita Debt:	<b>\$365</b>	<b>\$22</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.95%</b>	<b>0.09%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **North Suburban Public Library District**

Unit Code: **101/010/10** County: **WINNEBAGO**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,828,345**

Equalized Assessed Valuation: **\$919,803,000**

Population: **63,219**

Employees:

Full Time:	<b>18</b>
Part Time:	<b>42</b>
Salaries Paid:	<b>\$796,919</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$485,442</b>	<b>\$1,383,084</b>	<b>\$823,874</b>
Per Capita Beginning Fund Balance:	<b>\$8</b>	<b>\$43</b>	<b>\$28</b>
Revenue Collected During FY 04:	<b>\$2,745,153</b>	<b>\$2,461,029</b>	<b>\$1,778,161</b>
Expenditures During FY 04:	<b>\$1,919,475</b>	<b>\$2,240,620</b>	<b>\$1,543,473</b>
Per Capita Revenue:	<b>\$43</b>	<b>\$82</b>	<b>\$61</b>
Per Capita Expenditures:	<b>\$30</b>	<b>\$75</b>	<b>\$57</b>
Revenues over (under) Expenditures:	<b>\$825,678</b>	<b>\$220,409</b>	<b>\$139,792</b>
Ratio of Fund Balance to Expenditures:	<b>68.27%</b>	<b>69.08%</b>	<b>57.68%</b>
Ending Fund Balance for FY 04:	<b>\$1,310,338</b>	<b>\$1,508,808</b>	<b>\$1,001,972</b>
Per Capita Ending Fund Balance:	<b>\$21</b>	<b>\$50</b>	<b>\$33</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$16,359</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$1,310,338</b>	<b>\$92,270</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$237,491</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$1,861,553</b>	<b>\$1,341,290</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$4,475,000**

#### Averages

**\$2,680,946**

#### Medians

**\$814,090**

Per Capita Debt:

**\$71**

**\$74**

**\$30**

General Obligation Debt over EAV:

**0.49%**

**0.28%**

**0.04%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

**\$**

**\$42**

**\$**

Per Capita Beginning Retained Earnings for FY 04:

**\$**

**\$**

**\$**

Revenue Collected During FY 04:

**\$**

**\$27**

**\$**

Expenditures During FY 04:

**\$**

**\$24**

**\$**

Per Capita Revenue:

**\$**

**\$**

**\$**

Per Capita Expenditures:

**\$**

**\$**

**\$**

Operating Income (loss):

**\$**

**\$3**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**6.65%**

**0.00%**

Ending Retained Earnings for FY 04:

**\$**

**\$104**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$**

**\$**



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: Northlake Public Library District

Unit Code: 016/065/10

County: COOK

Fiscal Year End: 6/30/2004

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,013,188

Equalized Assessed Valuation: \$428,914,042

Population: 26,653

Employees:

Full Time: 10

Part Time: 16

Salaries Paid: \$583,508

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	\$1,086,524	\$1,383,084	\$823,874
Per Capita Beginning Fund Balance:	\$41	\$43	\$28
Revenue Collected During FY 04:	\$1,143,215	\$2,461,029	\$1,778,161
Expenditures During FY 04:	\$1,178,254	\$2,240,620	\$1,543,473
Per Capita Revenue:	\$43	\$82	\$61
Per Capita Expenditures:	\$44	\$75	\$57
Revenues over (under) Expenditures:	-\$35,039	\$220,409	\$139,792
Ratio of Fund Balance to Expenditures:	91.48%	69.08%	57.68%
Ending Fund Balance for FY 04:	\$1,077,866	\$1,508,808	\$1,001,972
Per Capita Ending Fund Balance:	\$40	\$50	\$33

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,359	\$
Total Unreserved Funds:	\$	\$92,270	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$214,820	\$237,491	\$
Total Unrestricted Net Assets:	\$1,495,739	\$1,861,553	\$1,341,290



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$490,000**

#### Averages

**\$2,680,946**

#### Medians

**\$814,090**

Per Capita Debt:

**\$18**

**\$74**

**\$30**

General Obligation Debt over EAV:

**0.11%**

**0.28%**

**0.04%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

#### Amounts

**\$**

#### Averages

**\$42**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 04:

**\$**

**\$**

**\$**

Revenue Collected During FY 04:

**\$**

**\$27**

**\$**

Expenditures During FY 04:

**\$**

**\$24**

**\$**

Per Capita Revenue:

**\$**

**\$**

**\$**

Per Capita Expenditures:

**\$**

**\$**

**\$**

Operating Income (loss):

**\$**

**\$3**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**6.65%**

**0.00%**

Ending Retained Earnings for FY 04:

**\$**

**\$104**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$**

**\$**



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Oakwood Public Library District**

Unit Code: **092/009/10**

County: **VERMILION**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$135,000**

Equalized Assessed Valuation: **\$61,780,808**

Population: **7,167**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$63,911**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$60,934</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$140,233</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$122,111</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$17</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$18,122</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>64.74%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$79,056</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$11</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$12,237</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$66,819</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name **Odell Public Library District**

Unit Code: **053/060/10**

County: **LIVINGSTON**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$62,781**

Equalized Assessed Valuation: **\$19,805,128**

Population: **1,404**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$18,424**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$36,675</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$26</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$62,762</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$57,587</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$45</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$41</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$5,175</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>72.67%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$41,850</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$30</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$4,186</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$35,647</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	<b>\$56,417</b>	<b>\$194,524</b>	<b>\$</b>
Per Capita Debt:	<b>\$40</b>	<b>\$22</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.09%</b>	<b>0.00%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revenue Collected During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Expenditures During FY 04:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>\$</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 04:	<b>\$</b>	<b>\$37</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name **Oglesby Public Library District**

Unit Code: **050/015/10**

County: **LASALLE**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$94,250**

Equalized Assessed Valuation: **\$35,799,546**

Population: **3,600**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$40,908**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$15,406</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$86,566</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$86,509</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$24</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$57</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>17.87%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$15,463</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$4</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

#### Local Government Profile

Unit Name **Ohio Public Library District**

Unit Code: **006/015/10**

County: **Bureau**

Fiscal Year End:

**7/31/2004**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$26,444**

Equalized Assessed Valuation:

**\$14,232,538**

Population:

**1,043**

Employees:

Full Time:

Part Time:

**2**

Salaries Paid:

**\$11,428**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$37,788</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$36</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$26,444</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$27,705</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$25</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$27</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>-\$1,261</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>131.84%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$36,527</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$35</b>	<b>\$41</b>	<b>\$24</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Onarga Community Public Library District**

Unit Code: **038/030/10** County: **IROQUOIS**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$49,452**

Equalized Assessed Valuation: **\$25,871,655**

Population: **2,100**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$16,604**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$34,771</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$17</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$70,428</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$68,241</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$34</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$32</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>\$2,187</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>54.16%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$36,958</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$18</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$





**Fiscal Year 2004**  
**FISCAL RESPONSIBILITY REPORT CARD**  
**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000**

**Local Government Profile**

**Unit Name** **Oregon Public Library District**

**Unit Code:** 071/020/10

**County:** OGLE

**Fiscal Year End:** 6/30/2004

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$311,670

**Equalized Assessed Valuation:** \$94,617,621

**Population:** 6,719

**Employees:**

**Full Time:**

**Part Time:** 9

**Salaries Paid:** \$109,278

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 04:	<b>\$506,157</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$75</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$399,616</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$476,181</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$59</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$71</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>-\$76,565</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>90.22%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$429,592</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$64</b>	<b>\$41</b>	<b>\$24</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$40,227</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$111,257</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$318,335</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than or Equal to 850,000

### Local Government Profile

Unit Name: **Orland Hills Public Library District**

Unit Code: **016/078/10**

County: **COOK**

Fiscal Year End: **6/30/2004**

Accounting Method: **Cash**

Appropriation or Budget: **\$135,650**

Equalized Assessed Valuation: **\$108,735,861**

Population: **6,779**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$187,360</b>	<b>\$182,781</b>	<b>\$84,698</b>
Per Capita Beginning Fund Balance:	<b>\$28</b>	<b>\$34</b>	<b>\$21</b>
Revenue Collected During FY 04:	<b>\$132,404</b>	<b>\$228,170</b>	<b>\$152,785</b>
Expenditures During FY 04:	<b>\$152,266</b>	<b>\$215,262</b>	<b>\$135,348</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$40</b>	<b>\$32</b>
Per Capita Expenditures:	<b>\$22</b>	<b>\$38</b>	<b>\$30</b>
Revenues over (under) Expenditures:	<b>-\$19,862</b>	<b>\$12,908</b>	<b>\$4,381</b>
Ratio of Fund Balance to Expenditures:	<b>110.00%</b>	<b>120.34%</b>	<b>71.36%</b>
Ending Fund Balance for FY 04:	<b>\$167,498</b>	<b>\$234,038</b>	<b>\$99,748</b>
Per Capita Ending Fund Balance:	<b>\$25</b>	<b>\$41</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$115,804</b>	<b>\$12,543</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$51,694</b>	<b>\$40,227</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$46,777</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$164,440</b>	<b>\$</b>



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 04:	\$	\$194,524	\$
Per Capita Debt:	\$	\$22	\$
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Beginning Retained Earnings for FY 04:	\$	\$	\$
Revenue Collected During FY 04:	\$	\$	\$
Expenditures During FY 04:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 04:	\$	\$37	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



# Fiscal Year 2004

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000**

#### Local Government Profile

**Unit Name** Oswego Public Library District

**Unit Code:** 047/010/10    **County:** KENDALL

**Fiscal Year End:** 6/30/2004

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$5,176,500

**Equalized Assessed Valuation:** \$905,033,867

**Population:** 40,035

**Employees:**

<b>Full Time:</b>	10
<b>Part Time:</b>	26
<b>Salaries Paid:</b>	\$636,178

#### Blended Component Units

Number Submitted = 1  
Oswego Public Library District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 04:	<b>\$411,823</b>	\$1,383,084	\$823,874
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$43	\$28
Revenue Collected During FY 04:	<b>\$1,661,978</b>	\$2,461,029	\$1,778,161
Expenditures During FY 04:	<b>\$1,522,186</b>	\$2,240,620	\$1,543,473
Per Capita Revenue:	<b>\$42</b>	\$82	\$61
Per Capita Expenditures:	<b>\$38</b>	\$75	\$57
Revenues over (under) Expenditures:	<b>\$139,792</b>	\$220,409	\$139,792
Ratio of Fund Balance to Expenditures:	<b>28.13%</b>	69.08%	57.68%
Ending Fund Balance for FY 04:	<b>\$428,213</b>	\$1,508,808	\$1,001,972
Per Capita Ending Fund Balance:	<b>\$11</b>	\$50	\$33

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,359	\$
Total Unreserved Funds:	\$	\$92,270	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$237,491	\$
Total Unrestricted Net Assets:	<b>\$1,255,618</b>	\$1,861,553	\$1,341,290



## Fiscal Year 2004

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

Outstanding Debt for FY 04:

#### Amounts

**\$492,149**

#### Averages

**\$2,680,946**

#### Medians

**\$814,090**

Per Capita Debt:

**\$12**

**\$74**

**\$30**

General Obligation Debt over EAV:

**0.00%**

**0.28%**

**0.04%**

### Enterprise Funds

Beginning Retained Earnings for FY 04:

#### Amounts

**\$**

#### Averages

**\$42**

#### Medians

**\$**

Per Capita Beginning Retained Earnings for FY 04:

**\$**

**\$**

**\$**

Revenue Collected During FY 04:

**\$**

**\$27**

**\$**

Expenditures During FY 04:

**\$**

**\$24**

**\$**

Per Capita Revenue:

**\$**

**\$**

**\$**

Per Capita Expenditures:

**\$**

**\$**

**\$**

Operating Income (loss):

**\$**

**\$3**

**\$**

Ratio of Retained Earnings to Expenditures:

**0.00%**

**6.65%**

**0.00%**

Ending Retained Earnings for FY 04:

**\$**

**\$104**

**\$**

Per Capita Ending Retained Earnings:

**\$**

**\$**

**\$**